

UNITED STATES DISTRICT COURT  
DISTRICT OF NEVADA

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OAK PARK HOMEOWNERS  
ASSOCIATION, a Nevada Non-Profit  
Cooperative Cooperation,

Plaintiff,

v.

SHARON LUDDEN, et al.,

Defendants.

Case No. 2:12-cv-00824-MMD-VCF

ORDER

(Motion to Remand – #14)

Before the Court is Defendant Sharon Ludden and David Burke's unopposed Motion to Remand. (dkt. no. 14.) Plaintiff Oak Park Homeowners Association filed this interpleader action in the Eighth Judicial District of Nevada on April 14, 2012. (dkt. no. 1 at 5-17.) Defendant United States Internal Revenue Service Department ("IRS") removed the action to this Court on May 16, 2012 on the basis of federal subject matter jurisdiction under 28 U.S.C. §§ 1441(a), 1442(a), 1444, and 1446(b). (dkt. no. 1 at 1-3.) The IRS removed the action because it had placed a lien on the real property pursuant to a tax bill due from a person named "David Burke," who was later determined to be the wrong party. The IRS subsequently discovered that the lien was wrongfully filed on the real property and that the David Burke named in the Complaint is not the same person who owed a tax bill. Defendant IRS accordingly disclaimed any interest in the

1 interpleaded funds, and does not object to remanding the case to state court. (dkt. no.  
2 13 at 2.)

3 Defendants Ludden and Burke argue that because the IRS no longer has an  
4 interest in this case, the Court lacks federal subject matter jurisdiction. See Fed. R. Civ.  
5 P. 12(h)(3). The Court agrees, and remands pursuant to 28 U.S.C. § 1447(c) ("If at any  
6 time before final judgment it appears that the district court lacks subject matter  
7 jurisdiction, the case shall be remanded.").

8 IT IS THEREFORE ORDERED that Defendants' Motion is GRANTED.

9 The Clerk is directed to close this case.

10 ENTERED THIS 8<sup>th</sup> day of August, 2012.

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UNITED STATES DISTRICT JUDGE